

Exhibit "11"

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August 24, 2006

VIA FEDERAL EXPRESS

Michael F. Gallagher, Esq.
KMZ Rosenman
575 Madison Ave.
New York, New York 10022-2585

Re: ***GNIC v. Kayvan & Yasmine Hakim***
Our File No. 444.24

Dear Mr. Gallagher:

As you know, we represent the Great Northern Insurance Company ("GNIC") in the above referenced matter. On May 8, 2006, GNIC demanded the immediate return of \$150,000 currently held in escrow for your clients, Kayvan and Yasmine Hakim. In response, KMZ Rosenman took the position that it could not return the money unless ordered to do so through judicial intervention. To that end, KMZ Rosenman stated that it would commence an interpleader action to adjudicate the issue. It is now the end of August and this interpleader action has not been commenced. Accordingly, please return the escrow funds within the next seven (7) days or commence the interpleader action.

GNIC reserves all rights and remedies available to it should KMZ Rosenman fail to take any action in light of GNIC's outstanding demand to return the escrow funds. The damages GNIC will seek include interest from your firm as of May 8, 2006--the date your firm was notified that it was wrongfully withholding the escrow funds. Should you have any questions, please feel free to call me at the above referenced number.

Very truly yours,

Lloyd Gura



cc: Bob Link